## UNITED STATES TAX COURT WASHINGTON, DC 20217

LINDA BELLE MARS,	)
Petitioner,	)
v.	) Docket No. 24461-17.
COMMISSIONER OF INTERNAL REVENUE	Ξ, )
Respondent.	)

## ORDER OF DISMISSAL FOR LACK OF JURISDICTION

On March 6, 2018, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the grounds that: (1) the petition was not filed timely as to the deficiency notice issued to petitioner for taxable year 2007; (2) the petition was not filed timely as to the deficiency notice issued to petitioner for 2008,; and (3) no notice of determination under I.R.C. section 6320 or 6330 or other notice of determination was issued to petitioner for taxable years 2000 through 2017 that would permit petitioner to invoke the Court's jurisdiction. Although the Court directed petitioner to file an objection, if any, to respondent's motion to dismiss, petitioner failed to do so. The record establishes that the petition was not filed timely as to the deficiency notices issued to petitioner for 2007 and 2008.

Upon due consideration, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction is granted and this case is dismissed for lack of jurisdiction.

L. Paige Marvel Chief Judge

L. Carge mund

CERTIFIED TRUE CORY

STEPHANIE A. SERVOSS, CLERK

ENTERED: **APR 19 2018** 

DEPUTY CLERK

**SERVED Apr 19 2018**